

IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF GEORGIA  
ALBANY DIVISION

UNITED STATES OF AMERICA,

\*

Plaintiff,

\*

v.

Case No. 1:23-CV-57 (LAG)

\*

CHRISTOPHER W. WHITMAN, REBECCA  
V. WHITMAN, ULOC, LLC, ZAMEKRI, LLC,  
ALL OUT DIVERSIFIED, LLC, ZACHARY  
WHITMAN, CWW & WADE, LLC  
MICHELLE LEWIS, CHARLES BRILEY,  
DOUGHERTY COUNTY TAX  
COMMISSIONER and GEORGIA  
DEPARTMENT OF REVENUE ,

\*

\*

Defendants.

---

**J U D G M E N T**

Pursuant to this Court's Order dated August 6, 2025 and for the reasons stated therein, JUDGMENT is hereby entered in favor of the United States and against Christopher and Rebecca Whitman in the amount of \$9,782,552.77, as of July 23, 2024, for the tax years 2009-2013, plus interest under 26 U.S.C. §§ 6621, 6622 and statutory additions thereon allowed by law, and in the amount of \$233,050.75 as of July 23, 2024, for trust fund recovery penalties for the first four quarters of 2011 and the first two quarters of 2012, plus interest under 26 U.S.C. §§ 6621, 6622 and statutory additions thereon as allowed by law.

This 6th day of August, 2025.

David W. Bunt, Clerk

s/ Michelle Paschal, Deputy Clerk